

## 002 - ASSESSOR

### Operational Summary

#### Mission:

To serve the citizens of Orange County by valuing all legally assessable property with even-handedness and impartiality, producing property tax assessment rolls in accordance with the laws of the State of California, and helping property owners to understand their property valuations by providing accurate information in a timely and courteous manner.

#### Strategic Goals:

- Identify and properly value all taxable property in Orange County.
- Make property valuation information more accessible and easier to understand.
- Evaluate and improve public interfaces.
- Enhance efficiency and productivity through the implementation of new technology, policies and procedures.
- Encourage employee development by providing access to relevant training opportunities.

#### Key Outcome Measures:

Performance Measure	FY 2000-2001 Results	FY 2001-2002 Target	How are we doing?
<b>VALUE ALL TAXABLE PROPERTY IN ORANGE COUNTY.</b> <b>What:</b> Fulfills the Assessor's Constitutional mandate. <b>Why:</b> Implements the provisions of Proposition 13 and other property tax laws.	Valued 797,038 real property parcels and 161,193 business/personal property accounts.	Continue to value all taxable property in the County.	We are continuing to respond to market dynamics and shifts in the workload.
<b>PUBLISH THE SECURED AND UNSECURED ASSESSMENT ROLLS OF VALUE EVERY JULY.</b> <b>What:</b> Fulfills the Assessor's Constitutional mandate. <b>Why:</b> Establishes the basis for property tax assessments that fund schools and local government services.	Published the secured and unsecured assessment rolls in July 2000.	Publish the secured and unsecured assessment rolls in July 2001.	We are in the process of valuing all taxable property in the County for the FY 2001-02 assessment rolls of value.
<b>APPLY TAXABLE VALUE RESTRICTIONS ADOPTED BY CALIFORNIA VOTERS.</b> <b>What:</b> Restricts taxable value based on qualifying events. <b>Why:</b> Implements Prop. 13 and other constitutional limitations on the taxable value of property.	The taxable value of more than 135,750 parcels was restricted by a Prop. 8 temporary restriction or some other type of constitutional value restriction.	Apply taxable value restrictions to eligible properties in accordance with property tax laws.	We evaluate Prop. 8 parcels annually, and process claims and application forms on a continuous basis.

#### At a Glance:

Total FY 2000-2001 Actual Expenditure + Encumbrance:	22,754,772
Total Final FY 2001-2002 Budget:	22,892,545
Percent of County General Fund:	1.05%
Total Employees:	332.00

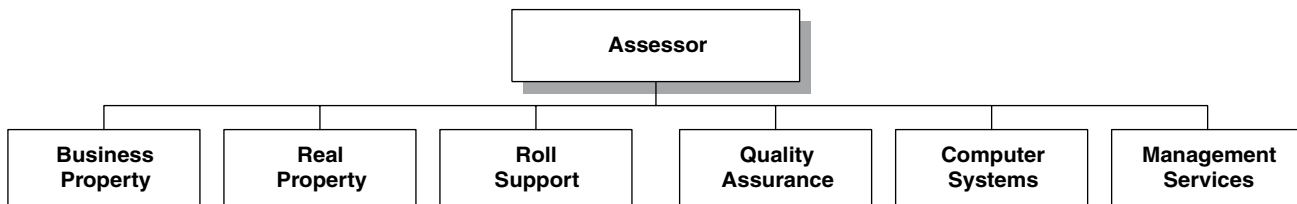
## Key Outcome Measures: (Continued)

Performance Measure	FY 2000-2001 Results	FY 2001-2002 Target	How are we doing?
<b>IMPLEMENT HOMEOWNER, VETERAN &amp; INSTITUTIONAL EXEMPTIONS FOR ELIGIBLE INDIVIDUALS AND ORGANIZATIONS.</b> <b>What:</b> Limits or reduces taxable value, as mandated by the State Constitution. <b>Why:</b> Qualifying individuals and organizations receive the tax-saving benefits of these exemptions.	More than 467,700 Homeowner, Veteran and Institutional exemptions were enrolled.	Implement exemptions in accordance with property tax laws.	We process claims and application forms on a continuous basis.

## Fiscal Year 2000-01 Key Project Accomplishments:

- According to the latest report from the State Board of Equalization, we are the most productive of all urban California counties in terms of roll units worked per appraiser.
- Implemented e-Filing, an on-line system for filing business property statements.
- Revised the Assessor website to provide easy access to assessment information and forms.
- Converted over 500,000 real property records to electronic media to enhance document security and operational efficiency.
- Sponsored a bill that solved a problem related to the filing period for Disabled Veterans' Exemptions.

## Organizational Summary



**BUSINESS PROPERTY** - Audits and appraises business personal property and assesses all trade fixtures, leased equipment, boats and aircraft with taxable situs in Orange County.

**REAL PROPERTY** - Appraises real property, new construction and reassessable changes in ownership, and maintains records on all real property parcels including residential, commercial, rural, industrial and special use properties.

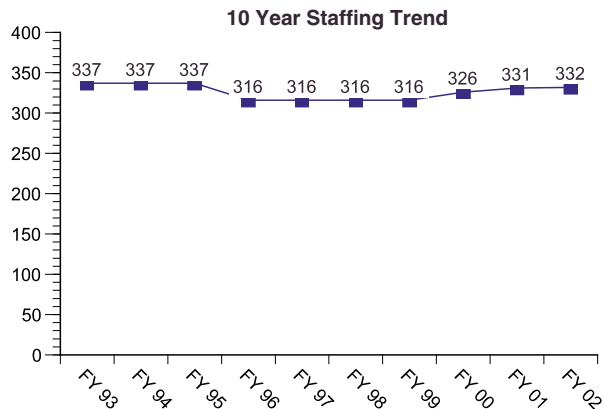
**ROLL SUPPORT** - Reviews and maintains recorded documents evidencing a change in ownership of real property, prepares Assessor parcel maps and processes Homeowner, Veteran and Institutional exemptions.

**QUALITY ASSURANCE** - Provides appraisal methodologies, procedures, training and quality control for roll production, audit and appraisal staff.

**COMPUTER SYSTEMS** - Provides programming and data processing services, system security and technical services to support the development of the assessment rolls of value.

**MANAGEMENT SERVICES** - Provides fiscal management, process integration, contract administration, procurement and personnel services, general department administration and public service support to the public and other government agencies.

## Ten Year Staffing Trend:



### Ten Year Staffing Trend Highlights:

- Twenty-one (21) positions were deleted in FY 1995-96 due to the County bankruptcy. Extra help and overtime labor has been used as appropriate to compensate for some lost positions and to complete the work. In January 1999, ten (10) positions were added back to accommodate the growing base workload and annual increases in workload.
- The Department added five (5) unfunded limited-term positions in FY 2000-01. These positions have been used to manage vacancies and better accommodate

recruitment time frames. No additional funds were requested. One (1) full-time regular position was added mid-year FY 2000-01.

- The Department's staffing level will remain lower in FY 2001-02 than it was ten years ago.

## Budget Summary

### Plan for Support of the County's Strategic Priorities:

The Assessor Department recognizes the County's Strategic Priorities, and will continue to operate in concert with those priorities to the extent that they do not interfere with the Department's Constitutional mandate to produce valuation rolls and provide valuation services to Orange County's property owners and businesses.

### Changes Included in the Base Budget:

One-time costs have been deleted to minimize Net County Cost (NCC). The Assessor Department's budgeted NCC is \$750,000, or 3.71% under the CEO's baseline NCC target.

## Final Budget and History:

Sources and Uses	FY 1999-2000 Actual Exp/Rev <sup>(1)</sup>	FY 2000-2001 Final Budget	FY 2000-2001 Actual Exp/Rev <sup>(1)</sup>	FY 2001-2002 Final Budget	Change from FY 2000-2001 Actual	
					Amount	Percent
Total Positions	N/A	331	N/A	332	332	0
Total Revenues	4,594,449	3,745,000	4,737,372	3,435,000	(1,302,372)	(27)
Total Requirements	20,883,899	21,910,430	22,431,362	22,892,545	461,183	2
Net County Cost	16,289,450	18,165,430	17,693,990	19,457,545	1,763,555	10

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2000-01 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: ASSESSOR in the Appendix on page 510.

## Budget Units Under Agency Control

No.	Agency Name	BUSINESS PROPERTY	REAL PROPERTY	ROLL SUPPORT	QUALITY ASSURANCE	COMPUTER SYSTEMS	MANAGEMENT SERVICES	TOTAL
002	ASSESSOR	3,708,272	6,871,444	6,284,917	697,955	1,679,744	3,650,213	22,892,545
	<b>Total</b>	3,708,272	6,871,444	6,284,917	697,955	1,679,744	3,650,213	22,892,545